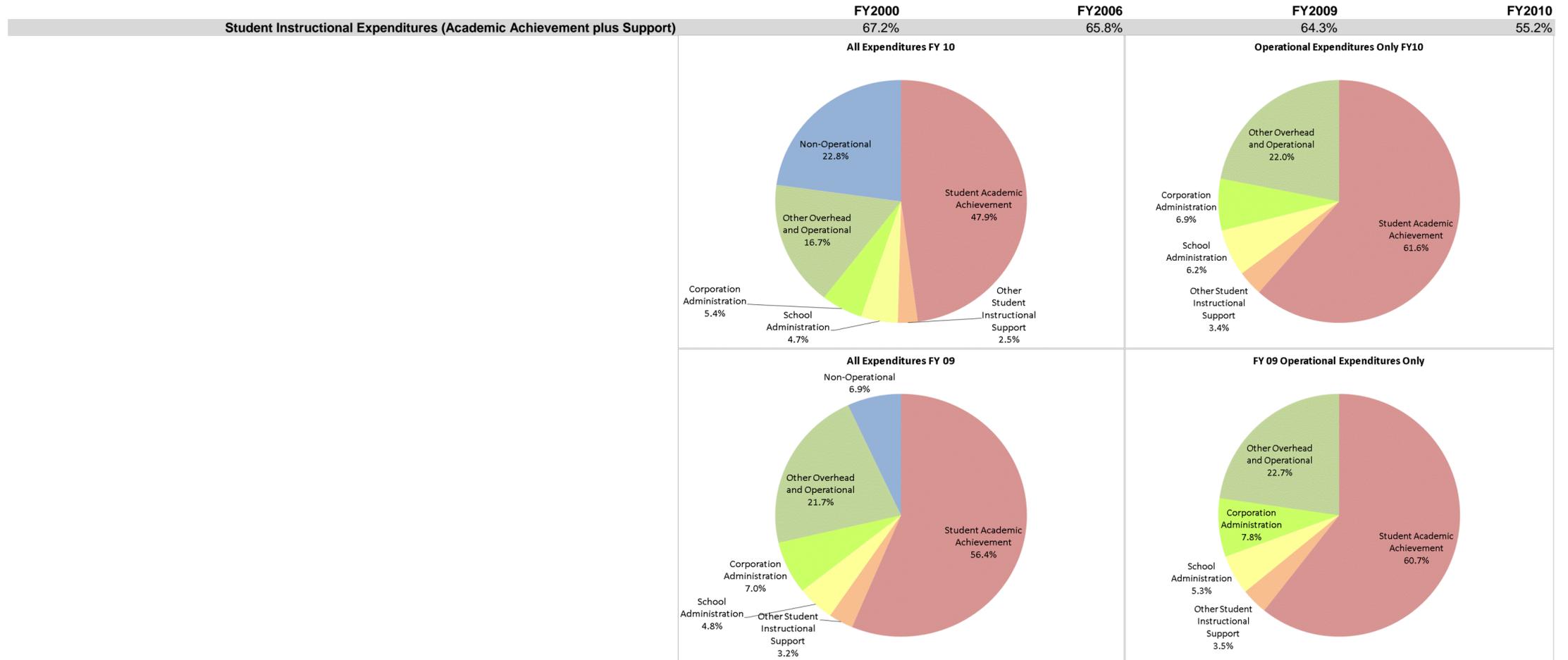


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Switzerland County School Corp (7775)**

Switzerland County School Corp (7775)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$6,621,299	61.2%	\$8,458,959	57.5%	\$8,017,417	56.4%	\$8,109,935	47.9%
Student Instructional Support	\$645,567	6.0%	\$1,227,148	8.3%	\$1,131,996	8.0%	\$1,233,133	7.3%
Overhead and Operational	\$2,815,658	26.0%	\$3,908,837	26.6%	\$4,083,097	28.7%	\$3,730,948	22.0%
Nonoperational	\$736,710	6.8%	\$1,126,788	7.7%	\$985,782	6.9%	\$3,866,819	22.8%
<b>Grand Total</b>	<b>\$10,819,234</b>		<b>\$14,721,732</b>		<b>\$14,218,292</b>		<b>\$16,940,836</b>	



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Switzerland County School Corp (7775)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$1,917,291	\$2,027,091	\$2,998,599	\$3,228,202	68%	59%	8%
	11200 Regular Programs; Middle/Junior High	\$1,028,208	\$994,930	\$1,176,297	\$1,248,856	21%	26%	6%
	11300 Regular Programs; High School	\$931,769	\$1,341,151	\$1,613,575	\$1,549,005	66%	15%	-4%
	11410 Vocational Education; Agriculture A	\$89,921	\$116,132	\$128,715	\$119,104	32%	3%	-7%
	11420 Vocational Education; Agriculture B	\$0	\$0	\$0	\$841			
	11450 Vocational Education; Consumer and Homemaking	\$60,607	\$59,379	\$39,733	\$47,040	-22%	-21%	18%
	11470 Vocational Education; Business Education	\$0	\$0	\$4,442	\$106,169			> 500%
	11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$14,180	\$500	\$1,912		-87%	282%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$33,545	\$3,862	\$21,189	-\$581	-102%	-115%	-103%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$8,936	\$28,221			216%
	12110 Gifted And Talented; Gifted and Talented	\$16,485	\$11,164	\$0	\$0	-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$11,567	\$7,673			-34%
	12210 Mental Disabilities; Mild Mental Disabilities	\$147,579	\$226,857	\$331,827	\$294,827	100%	30%	-11%
	12350 Physical Impairment; Homebound	\$3,678	\$0	\$6,158	\$11,703	218%		90%
	12510 Culturally Different; Communication Disorders	\$24,981	\$53,731	\$88,252	\$75,067	200%	40%	-15%
	12520 Culturally Different; Compensatory	\$18,272	\$273,151	\$28,871	\$965	-95%	-100%	-97%
	12610 Learning Disability	\$92,604	\$54,834	\$134,310	\$152,652	65%	178%	14%
	12710 Equal Opportunity At Risk	\$114,955	\$61,359	\$630	\$4	-100%	-100%	-99%
	12900 Other Special Programs	\$186	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$5,772	\$28,280	\$5,689	\$4,053	-30%	-86%	-29%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$728	-\$5,520	< -500%		-858%
	14300 Summer School Programs; High School	\$26,316	\$0	\$5,482	\$12,006	-54%		119%
	15100 Enrichment Programs; Non-Credit	\$0	\$963	\$0	\$0		-100%	
	16100 Remediation Testing	\$85,357	\$91,646	\$31,664	\$73,722	-14%	-20%	133%
	16200 Preventive Remediation	\$34	\$142	\$0	\$0	-100%	-100%	
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$1,861	\$2,386	\$4,704		153%	97%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$93,216	\$173,875	\$127,903	\$149,764	61%	-14%	17%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$292,461	\$0	\$0	\$0	-100%		
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$34,809	\$464,839	\$473,821	\$425,599	> 500%	-8%	-10%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$325,125	\$0	\$0		-100%	
	22110 Improvement of Instruction; Service Area Direction	\$11,557	\$135	\$0	\$0	-100%	-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$21,412	\$7,996	\$27,622	\$90,409	322%	> 500%	227%
	22130 Improvement of Instruction; Instructional Staff Training	\$54,312	\$16,186	\$3,677	\$3,712	-93%	-77%	1%
	22210 Library/Media Services; Service Area Direction	\$57,889	\$62,427	\$77,056	\$27,647	-52%	-56%	-64%
	22220 Library/Media Services; School Library	\$52,197	\$82,685	\$107,296	\$102,496	96%	24%	-4%
	22230 Library/Media Services; Audiovisual	\$2,743	\$968	\$0	\$0	-100%	-100%	
	22240 Library/Media Services; Educational Television	\$632	\$0	\$40	\$0	-100%		-100%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$145,991	\$16,829	\$184,939	\$17,047	-88%	1%	-91%
	22290 Library/Media Services; Other Educational Media Services	\$1,537	\$749	\$0	\$2,122	38%	183%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$237	\$75,730	\$78,803		> 500%	4%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$37,573	\$98,655			163%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$36,799			
	22360 Instruction, Related Technology; Network Support	\$0	\$124,025	\$48,530	\$42,350		-66%	-13%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$667	\$75			-89%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Perso	\$0	\$0	\$6,161	\$1,866			-70%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$20,394	\$10,407			-49%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$129,345	\$170,064	\$184,067	\$61,558	-52%	-64%	-67%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$904	\$76	\$2,394	\$0	-100%	-100%	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$246,180	\$332,924	\$0	\$0			
<b>Student Academic Achievement Total</b>		<b>\$5,742,746</b>	<b>\$7,139,852</b>	<b>\$8,017,417</b>	<b>\$8,109,935</b>	<b>41%</b>	<b>14%</b>	<b>1%</b>
<b>Student Instructional Support</b>								
	21120 Attendance and Social Work Services; Attendance Services	\$16,908	\$23,074	\$36,431	\$36,472	116%	58%	0%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$22,181	\$0	\$0		-100%	
	21210 Guidance Services; Service Area Direction	\$81,748	\$197,502	\$297,380	\$261,792	220%	33%	-12%
	21220 Guidance Services; Counseling Services	\$12,531	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$31,460	\$96,727	\$116,126	\$132,447	321%	37%	14%
	21390 Health Services; Other Health Services	\$0	\$8,796	\$0	\$0		-100%	
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$22,426	\$0	\$0	\$0	-100%		
	24100 Office of The Principal	\$377,858	\$631,531	\$682,058	\$802,422	112%	27%	18%
	24900 Other Support Services, School Administration	\$5,000	\$6,889	\$0	\$0	-100%	-100%	
<b>Student Instructional Support Total</b>		<b>\$547,929</b>	<b>\$986,699</b>	<b>\$1,131,996</b>	<b>\$1,233,133</b>	<b>125%</b>	<b>25%</b>	<b>9%</b>

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**Switzerland County School Corp (7775)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$27,985	\$33,073	\$168,938	\$141,898	407%	329%	-16%
	23150 Board of Education; Legal Services	\$11,219	\$18,545	\$51,853	\$39,014	248%	110%	-25%
	23160 Board of Education; Promotion Expenses	\$1,900	\$1,787	\$1,131	\$2,960	56%	66%	162%
	23190 Board of Education; Other Governing Body Services	\$535	\$7,422	\$23,981	\$18,419	> 500%	148%	-23%
	23210 Executive Administration; Office of The Superintendent	\$159,839	\$229,298	\$358,955	\$266,923	67%	16%	-26%
	23220 Executive Administration; Community Relations	\$0	\$9,190	\$1,166	\$0		-100%	-100%
	23230 Executive Administration; Staff Relations and Negotiations	\$13,530	\$17,816	\$3,800	\$1,850	-86%	-90%	-51%
	23290 Executive Administration; Other Executive Administration Services	\$7,321	\$0	\$0	\$0	-100%		
	25110 Fiscal Services; Office of The Business Manager	\$48,718	\$88,148	\$119,636	\$143,463	194%	63%	20%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$302	\$172	\$319		6%	86%
	25193 Other Fiscal Services; Printed Forms	\$824	\$2,791	\$2,918	\$1,604	95%	-43%	-45%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$514	\$0	\$0		-100%	
	25400 Planning, Research, Development and Evaluation	\$0	\$5,000	\$0	\$0		-100%	
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$24,067	\$0	\$0		-100%	
	25750 Personnel Services; Health Services	\$932	\$102	\$266,578	\$290,745	> 500%	> 500%	9%
	25990 Other Support Services, Central	\$0	\$112,637	\$0	\$0		-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$467,610	\$471,145	\$646,794	\$662,401	42%	41%	2%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$361,331	\$389,040	\$424,992	\$374,120	4%	-4%	-12%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$34,479	\$32,718	\$156	\$768	-98%	-98%	393%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$83,738	\$57,961	\$37,255	\$17,285	-79%	-70%	-54%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,047	\$699	\$0	\$0			
	26499 2007 Account Code - Other	\$43,846	\$182,589	\$0	\$0			
	26700 Operation and Maintenance of Plant Services; Insurance	\$85,400	\$135,146	\$52,354	\$55,296	-35%	-59%	6%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$5,715	\$264	\$0	\$0	-100%	-100%	
	27010 Student Transportation; Service Area Direction	\$27,839	\$45,661	\$98,113	\$73,545	164%	61%	-25%
	27100 Student Transportation; Vehicle Operation	\$187,846	\$216,722	\$389,158	\$395,578	111%	83%	2%
	27200 Student Transportation; Monitoring Services	\$11,190	\$13,599	\$25,999	\$27,945	150%	105%	7%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$135,750	\$120,686	\$111,519	\$127,255	-6%	5%	14%
	27400 Student Transportation; Purchase of School Buses	\$11,500	\$163,380	\$160,178	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$32,784	\$24,126	\$13,364	\$13,004	-60%	-46%	-3%
	27700 Student Transportation; Contracted Transportation Services	\$398,550	\$491,404	\$515,717	\$475,586	19%	-3%	-8%
	27900 Student Transportation; Other Student Transportation Services	\$25,142	\$33,197	\$0	\$0	-100%	-100%	
	27910 Student Transportation; Bus Driver Training	\$81	\$461	\$0	\$0	-100%	-100%	
	31100 Food Services Operations; Service Area Direction	\$20,372	\$13,991	\$53,876	\$51,147	151%	266%	-5%
	31200 Food Services Operations; Food Preparation and Dispensing	\$182,011	\$242,359	\$306,436	\$295,492	62%	22%	-4%
	31400 Food Services Operations; Food Purchases	\$185,413	\$249,892	\$244,441	\$250,256	35%	0%	2%
	31900 Other Food Services	\$1,854	\$1,686	\$3,616	\$4,075	120%	142%	13%
<b>Overhead and Operational Total</b>		<b>\$2,576,301</b>	<b>\$3,437,417</b>	<b>\$4,083,097</b>	<b>\$3,730,948</b>	<b>45%</b>	<b>9%</b>	<b>-9%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$195	\$0	\$2,167	\$0	-100%		-100%
	33300 Civic Services	\$0	\$0	\$2,816	\$4,591			63%
	33400 Athletic Coaches	\$28,022	\$40,921	\$39,650	\$52,469	87%	28%	32%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$260	\$0	\$2,747	\$93,177	> 500%		> 500%
	43000 Facilities Acquisition and Construction; Professional Services	\$2,162	\$567	\$720	\$94,301	> 500%	> 500%	> 500%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$13,469	\$0	\$0		-100%	
	45100 Building Acquisition, Construction and Improvements	\$40,843	\$289,362	\$180,886	\$2,672,723	> 500%	> 500%	> 500%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	-\$27,342	\$0	\$0			
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$1,224	\$3,243	\$0		-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$400	\$0	\$112,976	\$0	-100%		-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$13,258	\$215,594	\$90,303	\$453,585	> 500%	110%	402%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$45,000			
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$0	\$3,391			
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$0	\$6,672	\$4,979			-25%
	52300 Debt Services; Interest on Debt; Emergency Loans	\$0	\$3,402	\$0	\$0		-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$101,000	\$101,000	\$101,000	\$0	-100%	-100%	-100%
	54100 Veterans' Memorial Fund; Principal	\$9,388	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$524,194	\$479,079	\$206,102	\$228,279	-56%	-52%	11%
	54250 Common School Fund; Interest	\$0	\$0	\$236,501	\$214,325			-9%
	60700 Nonprogramed Charges; Scholarships	\$11,650	\$0	\$0	\$0	-100%		
<b>Nonoperational Total</b>		<b>\$731,371</b>	<b>\$1,117,276</b>	<b>\$985,782</b>	<b>\$3,866,819</b>	<b>429%</b>	<b>246%</b>	<b>292%</b>

**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2009 - June 2010  
Switzerland County School Corp (7775)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$82,849	\$99,912	\$0	\$0			
	26492 2007 Account Code - Social Security	\$465,093	\$546,090	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$24,705	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$636,249	\$1,324,067	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$11,991	\$8,418	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$62,000	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,220,886</b>	<b>\$2,040,487</b>	<b>\$0</b>	<b>\$0</b>			